

Bill No. CS/HB 1373

Amendment No. 4

| <u>Senate</u> | CHAMBER ACTION | <u>House</u> |
|---------------|----------------|--------------|
|---------------|----------------|--------------|

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31

.  
.  
.  
.  
.

---

The Committee on Community Affairs recommended the following amendment:

**Senate Amendment (with title amendment)**

On page 5, between lines 11 and 12,

insert:

Section 6. Effective upon becoming law, section 200.069, Florida Statutes, is amended to read:

200.069 Notice of proposed property taxes and ~~adopted~~ non-ad valorem assessments.--Pursuant to s. 200.065(2)(b), the property appraiser, in the name of the taxing authorities and local governing boards levying non-ad valorem assessments within his or her jurisdiction and at the expense of the county, shall prepare and deliver by first-class mail to each taxpayer to be listed on the current year's assessment roll a notice of proposed property taxes, which notice shall be in substantially the following form. Notwithstanding the provisions of s. 195.022, no county officer shall use a form other than that provided by the department for this purpose, except as provided in subsection (11) and s. 200.065(13).

Bill No. CS/HB 1373

Amendment No. 4

1 (1) The notice shall read:

2

3

NOTICE OF PROPOSED PROPERTY TAXES

4

DO NOT PAY--THIS IS NOT A BILL

5

6 The taxing authorities which levy property taxes  
7 against your property will soon hold PUBLIC HEARINGS to adopt  
8 budgets and tax rates for the next year.

9

10 The purpose of these PUBLIC HEARINGS is to receive  
11 opinions from the general public and to answer questions on  
12 the proposed tax change and budget PRIOR TO TAKING FINAL  
13 ACTION.

14 Each taxing authority may AMEND OR ALTER its proposals  
15 at the hearing.

16

17 (2) The notice shall further contain information  
18 applicable to the specific parcel in question. The  
19 information shall be in columnar form. There shall be five  
20 column headings which shall read: "Taxing Authority," "Your  
21 Property Taxes Last Year," "Your Taxes This Year IF PROPOSED  
22 Budget Change is Made," "A Public Hearing on the Proposed  
23 Taxes and Budget Will be Held:", and "Your Taxes This Year IF  
24 NO Budget Change is Made."

25

26 (3) There shall be under each column heading an entry  
27 for the county; the school district levy required pursuant to  
28 s. 236.02(6); other operating school levies; the municipality  
29 or municipal service taxing unit or units in which the parcel  
30 lies, if any; the water management district levying pursuant  
31 to s. 373.503; a single entry for other independent special  
districts in which the parcel lies, if any, except as provided  
in subsection (11); and a single entry for all voted levies

Bill No. CS/HB 1373

Amendment No. 4

1 for debt service applicable to the parcel, if any.

2 (4) For each entry listed in subsection (3), there  
3 shall appear on the notice the following:

4 (a) In the first column, a brief, commonly used name  
5 for the taxing authority or its governing body. The entry in  
6 the first column for the levy required pursuant to s.  
7 236.02(6) shall be "By State Law." The entry for other  
8 operating school district levies shall be "By Local Board."  
9 Both school levy entries shall be indented and preceded by the  
10 notation "Public Schools:". The entry in the first column for  
11 independent special districts other than the water management  
12 district shall be "Independent Special Districts," except as  
13 provided in subsection (11). For voted levies for debt  
14 service, the entry shall be "Voter Approved Debt Payments."

15 (b) In the second column, the gross amount of ad  
16 valorem taxes levied against the parcel in the previous year.  
17 If the parcel did not exist in the previous year, the second  
18 column shall be blank.

19 (c) In the third column, the gross amount of ad  
20 valorem taxes proposed to be levied in the current year, which  
21 amount shall be based on the proposed millage rates provided  
22 to the property appraiser pursuant to s. 200.065(2)(b) or, in  
23 the case of voted levies for debt service, the millage rate  
24 previously authorized by referendum, and the taxable value of  
25 the parcel as shown on the current year's assessment roll.

26 (d) In the fourth column, the date, the time, and a  
27 brief description of the location of the public hearing  
28 required pursuant to s. 200.065(2)(c). However:

29 1. No entry shall be made in the fourth column for the  
30 line showing independent special districts other than water  
31 management districts if that line represents more than one

Bill No. CS/HB 1373

Amendment No. 4

1 district;

2           2. For the line showing voted levies for debt service  
3 pursuant to paragraph (a), the following statement shall  
4 appear: "Includes debt of ...(list of brief, commonly used  
5 names for each taxing authority whose debt service levy is  
6 included on this line)..."; and

7           3. For the line showing totals, the following  
8 statement shall appear: "For details on independent special  
9 districts and voter-approved debt, contact your Tax Collector  
10 at ...(phone number)...." If the option in subsection (11) is  
11 utilized, the phrase "independent special districts and" shall  
12 be deleted.

13           (e) In the fifth column, the gross amount of ad  
14 valorem taxes which would apply to the parcel in the current  
15 year if each taxing authority were to levy the rolled-back  
16 rate computed pursuant to s. 200.065(1) or, in the case of  
17 voted levies for debt service, the amount previously  
18 authorized by referendum.

19           (f) For special assessments collected utilizing the ad  
20 valorem method pursuant to s. 197.363, the previous year's  
21 assessment amount shall be added to the ad valorem taxes shown  
22 in the second and fifth columns, and the amount proposed to be  
23 imposed for the current year shall be added to the ad valorem  
24 taxes shown in the third column.

25           (5) The amounts shown on each line preceding the entry  
26 for voted levies for debt service shall include the sum of all  
27 ad valorem levies of the applicable unit of local government  
28 for operating purposes, including those of dependent special  
29 districts (except for municipal service taxing units, which  
30 shall be listed on the line for municipalities), and all  
31 nonvoted or nondebt service special assessments imposed by the

Bill No. CS/HB 1373

Amendment No. 4

1 applicable unit of local government to be collected utilizing  
 2 the ad valorem method. Voted levies for debt service for all  
 3 units of local government shall be combined and shown on a  
 4 single line, including voter-approved special assessments for  
 5 debt service if collected utilizing the ad valorem method.

6 (6) Following the entries for each taxing authority, a  
 7 final entry shall show: in the first column, the words "Total  
 8 Property Taxes:" and in the second, third, and fifth columns,  
 9 the sum of the entries for each of the individual taxing  
 10 authorities. The second, third, and fifth columns shall,  
 11 immediately below said entries, be labeled Column 1, Column 2,  
 12 and Column 3, respectively. Below these labels shall appear,  
 13 in boldfaced type, the statement: SEE REVERSE SIDE FOR  
 14 EXPLANATION.

15 (7) The notice shall further show a brief legal  
 16 description of the property and the name and mailing address  
 17 of the owner of record.

18 (8) The notice shall further read:

|                  | Market  | Assessed | Exemp-  | Taxable |
|------------------|---------|----------|---------|---------|
|                  | Value   | Value    | tions   | Value   |
| 22 Your Property |         |          |         |         |
| 23 Value Last    |         |          |         |         |
| 24 Year          | \$..... | \$.....  | \$..... | \$..... |
| 25 Your Property |         |          |         |         |
| 26 Value This    |         |          |         |         |
| 27 Year          | \$..... | \$.....  | \$..... | \$..... |

28  
 29 If you feel that the market value of your property is  
 30 inaccurate or does not reflect fair market value, contact your  
 31 county property appraiser at ...(phone number)... or

Bill No. CS/HB 1373

Amendment No. 4

1 ...(location)....

2 If the property appraiser's office is unable to resolve  
3 the matter as to market value, you may file a petition for  
4 adjustment with the Value Adjustment Board. Petition forms are  
5 available from the county property appraiser and must be filed  
6 ON OR BEFORE ...(date)....

7

8 (9) The reverse side of the form shall read:

9

10 EXPLANATION

11

12 \*COLUMN 1--"YOUR PROPERTY TAXES LAST YEAR"

13 This column shows the taxes that applied last year to your  
14 property. These amounts were based on budgets adopted last  
15 year and your property's previous taxable value.

16 \*COLUMN 2--"YOUR TAXES IF PROPOSED BUDGET CHANGE IS MADE"

17 This column shows what your taxes will be this year under the  
18 BUDGET ACTUALLY PROPOSED by each local taxing authority. The  
19 proposal is NOT final and may be amended at the public  
20 hearings shown on the front side of this notice.

21 \*COLUMN 3--"YOUR TAXES IF NO BUDGET CHANGE IS MADE"

22 This column shows what your taxes will be this year IF EACH  
23 TAXING AUTHORITY DOES NOT INCREASE ITS PROPERTY TAX LEVY.  
24 These amounts are based on last year's budgets and your  
25 current assessment. The difference between columns 2 and 3 is  
26 the tax change proposed by each local taxing authority and is  
27 NOT the result of higher assessments.

28 ASSESSED VALUE means:

29 For homestead property: value as limited by the State  
30 Constitution;

31 For agricultural and similarly assessed property:

Bill No. CS/HB 1373

Amendment No. 4

1 classified use value;

2 For all other property: market value.

3

4 \*Note: Amounts shown on this form do NOT reflect early payment  
5 discounts you may have received or may be eligible to receive.  
6 (Discounts are a maximum of 4 percent of the amounts shown on  
7 this form.)

8

9 (10) The front side of the form required pursuant to  
10 this section shall approximate in all essential respects the  
11 facsimile set forth in this subsection as it appears in s. 26,  
12 chapter 80-274, Laws of Florida, except for amendments  
13 subsequent to 1980.

14 (11) If authorized by resolution of the governing body  
15 of the county prior to July 1, and with the written  
16 concurrence of the property appraiser, the notice specified in  
17 this section shall contain a separate line entry for each  
18 independent special taxing district in the jurisdiction of  
19 which the parcel lies. Each such district shall be identified  
20 by name. The form used for this purpose shall be identical to  
21 that supplied by the department and shall be delivered to the  
22 property appraiser not later than July 31, except that a  
23 larger space shall be provided for listing the columnar  
24 information specified in subsections (2), (3), (4), and (5).  
25 If the executive director of the department grants written  
26 permission, the form may be printed only on one side. The  
27 governing body of the county shall bear the expense of  
28 procuring such form.

29 (12) The bottom portion of the notice shall further  
30 read in bold, conspicuous print:

31

Bill No. CS/HB 1373

Amendment No. 4

1           "Your final tax bill may contain non-ad valorem  
2           assessments which may not be reflected on this  
3           notice such as assessments for roads, fire,  
4           garbage, lighting, drainage, water, sewer, or  
5           other governmental services and facilities  
6           which may be levied by your county, city, or  
7           any special district."

8  
9           (13)(a) If requested by the local governing board  
10          levying non-ad valorem assessments and agreed to by the  
11          property appraiser, the notice specified in this section may  
12          contain a notice of proposed or adopted non-ad valorem  
13          assessments. If so agreed, the notice shall be titled:

14  
15                   NOTICE OF PROPOSED PROPERTY TAXES AND PROPOSED OR  
16                                   ADOPTED NON-AD VALOREM ASSESSMENTS  
17                                   DO NOT PAY--THIS IS NOT A BILL  
18

19          There must be a clear partition between the notice of proposed  
20          property taxes and the notice of proposed or adopted non-ad  
21          valorem assessments. The partition must be a bold, horizontal  
22          line approximately 1/8 -inch thick. By rule, the department  
23          shall provide a format for the form of the notice of proposed  
24          or adopted non-ad valorem assessments which meets the  
25          following minimum requirements:

26                 1. There must be subheading for columns listing the  
27          levying local governing board, with corresponding assessment  
28          rates expressed in dollars and cents per unit of assessment,  
29          and the associated assessment amount.

30                 2. The purpose of each assessment must also be listed  
31          in the column listing the levying local governing board if the



Bill No. CS/HB 1373

Amendment No. 4

1 purpose is not clearly indicated by the name of the board.

2 3. Each non-ad valorem assessment for each levying  
3 local governing board must be listed separately.

4 4. If a county has too many municipal service benefit  
5 units or assessments to be listed separately, it shall combine  
6 them by function.

7 5. A brief statement outlining the responsibility of  
8 the tax collector and each levying local governing board as to  
9 any non-ad valorem assessment must be provided on the form,  
10 accompanied by directions as to which office to contact for  
11 particular questions or problems.

12 (b) If the notice includes all adopted non-ad valorem  
13 assessments, the provisions contained in subsection (12) shall  
14 not be placed on the notice.

15  
16 (Redesignate subsequent sections.)

17  
18  
19 ===== T I T L E A M E N D M E N T =====

20 And the title is amended as follows:

21 On page 1, line 31, after the semicolon,

22  
23 insert:

24 amending s. 200.069, F.S.; providing for the  
25 notice of proposed property taxes to include a  
26 notice of proposed non-ad valorem assessments,  
27 if requested by the local governing board  
28 levying the non-ad valorem assessments and  
29 agreed to by the property appraiser;

30  
31